KEMENTERIAN RISET, TEKNOLOGI DAN PENDIDIKAN TINGGI
FAKULTAS EKONOMIKA DAN BISNIS UNIVERSITAS DIPONEGORO
Jalan Prof. Soedarto Tembalang Semarang, Telpon 024-76486851

LEMBAR
HASIL PENILAIAN SEJAWAT SEBIDANG ATAU *PEER REVIEW*
KARYA ILMIAH : JURNAL INTERNASIONAL

Judul karya ilmiah	:	Yusnaini, Imam Ghozali, Fuad, Etna Nur Yuyetta, Accountability and fraud type effects on fraud detection responsibility
Jumlah Penulis	:	4 orang
Status Pengusul	:	Penulis ke 3
Nama Penulis Karya Ilmiah	:	**Fuad, S.E.T, M.Si., Ph.D.**

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© IAEME Publication Scopus Indexed THE EFFECT OF THE COMPREHENSIVE PERFORMANCE MEASUREMENT SYSTEM OF MANAGERIAL PERFORMANCE: DISTRIBUTIVE AND INTERACTIONAL JUSTICE AS THE MEDIATORS Susiana Susiana Ph.D Student at

7**Faculty of Economics and Business, Diponegoro University,**

Lecturer at the Faculty of Economics, Andalas University, Indonesia Imam Ghozali, Fuad Fuad, Zulaikha Zulaikha

7**Faculty of Economics and Business, Diponegoro University, Indonesia**

ABSTRACT The

9**objective of this study is to** analyze **the effect of**

a comprehensive performance measurement system

2**on managerial performance mediated by** distributive justice **and**

interactional justice. The study population is the managers of manufacturing companies in Jakarta using respondents of 84 managers of the company. The research data are the primary data obtained by sending questionnaires to the respondents. The data were analyzed using regression analysis and using warp-PLS application. The results showed that the system of performance measurement comprehensively affects the managerial performance,

10**distributive justice** and **interactional justice**. Distributive **justice and** interactional **justice**

influence and can improve managerial performance because they are can eliminate subordinate mistrust to superiors and among subordinates. Key words: comprehensive performance measurement system, distributive justice, interactional justice, managerial performance. Cite this Article: Susiana Susiana, Imam Ghozali, Fuad Fuad and Zulaikha Zulaikha, The Effect of the Comprehensive Performance Measurement System of Managerial Performance: Distributive and Interactional Justice as the Mediators. International Journal of Civil Engineering and Technology, 8(8), 2017, pp. 334–342. http://www.iaeme.com/IJCIEET/issues.asp?JType=IJCIET&VType=8&ITyype=8 1. INTRODUCTION Performance measurement is very important because it relates to performance appraisals associated with acceptance to be received by individuals (1).The company implemented a system used to measure the level of achievement of performance practice as previously http://www.iaeme.com/IJCIET/index.asp 334 planned and useful for the development of managerial compensation and organizational goals (2). The performance measurement is useful for managers as motivation to mobilize efforts to achieve organizational goals. Performance measurement in management accounting is a very important area for a company's survival (3). Research on performance measurement system (PMS) has not been widely discussed in accounting management studies (4).Some of the previous researchers examined the PMS and the managerial performance (MP), among others: (5);(6);(7);(2). Among these studies, inconsistent results are still found. This is due to the indirect relationship of CPM and MP that must use variables mediating(5). Some of the variables used as mediators include: clarity of roles and psychological empowerment (5), procedural justice and organizational commitment (8), motivation (9);mental capital and mental development (10). This study examines how the influence of comprehensive performance measurement system (CPMS) on managerial performance (MP) is viewed from the perspective of application and perception of fairness in the context of management accounting. This research uses the variable of distributive justice (DJ) and interactional justice (IJ) as a mediation that can bridge the CPMS and PM. The main reason why it is necessary to consider the consequences of DJ and IJ in CPMS implementation is that the CPMS is one of the control tools of a management control system that aims to align management behavior to the achievement of corporate objectives (11).Performance measurement can lead to both positive and negative reactions (12),can influence attitudes and behavior (Lau and Moser, 2008).The consequences of applying organizational justice lead to values agreed upon by individuals within the company(1). To answer the problem of the research, the authors conducted a survey on companies, especially manufacturing companies located in Jakarta. The reason for choosing manufacturing companies in Jakarta is because most or more than 80% of Indonesian manufacturing companies are located in Jakarta and they have implemented CPMS (4).Meanwhile, the respondents of this study is the middle and functional managers of the company namely: marketing manager, financial and accounting manager, human resources manager, and operational manager. The reason of using the managers is that the managers are fully responsible for their function and authority. This research can provide benefits and contributions to: first, accounting science, especially management accounting. CPMS application of justice to managerial performance is still not widely discussed in management accounting (13);(14); (7).Previous research focused on accounting-based performance measurement(15); (3);(16).Second, the research model examines CPMS, distributive justice and interactional justice on managerial performance. Previous studies have not yet applied distributive and interactional justice to managerial performance. 2. LITERATURE REVIEW In general, researchers assume that CPMS can improve

4**distributive justice and interactional justice** and **will be** able **to**

improve managerial performance Thus, it is expected that there will be transparency in the implementation of performance measurement so as to avoid misunderstanding of the assessment. If justice has been implemented, it will be able to improve managerial performance. 2.1. The Influence of CPMS with MP CPMS provide information relevant to decision making. Relevant information is obtained from performance measurement tools covering both financial and non-financial aspects (7).CPMS is used to measure long-term performance (8), the measurement of the various value chains within the firm (17)comprises multiple measurement sequences that maintain key or key performance areas of a business unit (5), andis a system for building mental and mental capital managers (10). The use of CPMS is very important because the information obtained is useful for managers and can improve managerial performance. Performance measurement system by a company will motivate managers so that managers can work better (9).If the CPMS are well executed, the information will be obtained quickly and can improve managerial performance 2.2. The Effect of CPMS on DJ CPMS is a performance measurement system that is very important because it involves earned income such as, reward, remuneration and promotion possision for managers, can be categorized with the promotion that will be obtained. If the performance evaluation process is perceived to be unfair, they tend to be unfavorable to their superiors, it may lead to a disquieting attitude towards the boss because superiors are viewed in unjust procedural use (8). The concept of distributive justice is

2**based on the principle of** justice. **The allocation of benefits and costs** in the **group should be proportional to the** contribution **of group members**

(18).Characteristics of performance measurement can affect the scope workload and authority as a manager. Performance measurement can provide more accurate data/information (8), with the data can be determined the amount of compensation to be received. This makes it possible to determine the size of the manager's efforts accurately. Performance measurement system is used by managers to make decisions about determining the amount of incentives to be paid to employees(1). Organizational justice theory (19) explains that subjective norms are formed from normative beliefs that consist of two main aspects: belief and hope.This belief refers to how much individual expectations are perceived by the individual in relation to the fair procedure of the management of the company, and is thought to influence the individual to produce high performance.This is in line with goal setting theorythat states that a performance measurement system associated with cognition and eventually lead to feedback and hope (expectancy/self- efficacy)(20). 2.3. The Effect of DJ on PM The results received will be fair if they are based on the business estimator.Measurement of performance based on the effort made in accordance with the results obtained will be able to improve performance because the individual felt noticed by the company (21); (3).This allows individuals to understand how their relationship with the company in the long run.The action presents an accurate and objective picture of the subordinate performance level (3). The goal is to be achieved when employees

5**feel that they are accepted and valued by the**

company.Performance measurement system and fairness towards employees' working result is something that has been conducted in accordance with a fair procedure,

5**regardless of whether the decision made favorable or unfavorable** for **them**

(18).Employees will accept company policies if the company provides an explanation of the workload and the magnitude of the results to be obtained by the company's employees (1). 2.4. The Effect of CPMSon IJ

Performance measurement systems can help managers to interact with company members.Managers can interpret the performance measurement system comprehensively to help businesses to integrate the various business units implemented and will affect the interaction of members of the company (22).(23)identified company goals in a broad perspective that illustrates not only financial or financial-oriented aspects.Subordinates assume that the company's performance measurement system is in compliance with the policies set by the company.If the company has a fair policy execution,therewill be an interaction among subordinates.This is because the system that regulates the performance measurement involves members of the company, so it results tointeraction between the boss and subordinates.Interactional justice emerged from the leadership of the company membersin a faircorporate policy (24).Because managers are required to be able to treat employees fairly, if justice is done, it will create a harmonious interaction that can make the motivation for members of the company in improving theirperformance. 2.5. The Influence of IJ on PM

4**Interactional justice focuses on** individual **perceptions of the treatment**

received from superiors over policy enforcement. Usually the treatment received isin the form of treatment to show social sensitivity, such as politeness conducted by the justice initiator against the receiver of fairness, respect, honesty, dignity (25).(26) found that interactional justice has treatment that reflects how far people

4**are treated with** courtesy, **dignity and respect by the**

employer or supervisor in carrying out the determination of the results. Interactional justice focuses on the explanation given by the employer to any person to convey information on the procedure used and the results will be shared (25). The relationship between decision maker and receiver, may establish interpersonal criteria.In the context of justice, common belief is seen from the model of procedural and interactional justice.However, there are differences in both models.The context of procedural justice believes in the organization while confidence interactional justice addresses to the boss or leader(25).Performance measurement companies should be able to pay attention to interactional justice because it will affect the trust by members of the company.(2) stated that one of the causes of hatred attitude caused negative attitude toward the decision makers who can be identified with a poor outcome and the procedure unfair. 3. RESEARCH METHODS 3.1. Data Acquisition Techniques This research is a survey research. The data used are primary data. The population in this study is the managers of a manufacturing company in Indonesia.(6) which states that

8companies listed on the Indonesia Stock Exchange

tend to use comprehensive performance measurement system and can

8provide a fairly clear picture of the implementation of the system. Research

subjects are middle and functional managers with the reason: they understand more about the duties and functions as managers who carry out the responsibilities given to them. 4. RESULTS AND DISCUSSION There were 400 copies of questionnaires sent to 100 companies.The questionnaires returnedwere84 copies or 21%.The data received were processed by using Partial Least Square (PLS).In table 1 shows that the value of loading factor and convergen validity is above 0.6 which means beingfulfilled because it is above

the required.Thus it can be concluded that the overall construct has a good relationship and can be analyzed further.

1**Table 1 Combined Loadings and Cross-Loadings**

Results CPMS DJ IJ MP

1**Type (a SE P value** C1 **0.** 785 **-0.** 055 **-0.** 230 0.077 **Reflect 0.** 086 **<0.001** C2 **0.** 792 **-0.** 306 **0.** 024 -0.041 **Reflect 0.** 086 **<0.001** C3 **0.** 816 **0.** 224 **-0.** 071 -0.231 **Reflect 0.** 086 **<0.001** C4 **0.** 775 **0.** 018 **0.** 083 0.049 **Reflect 0.** 087 **<0.001** C6 **0.** 672 **-0.** 201 **0.** 252 0.195 **Reflect 0.** 089 **<0.001** C7 **0.** 681 **0.** 351 **-0.** 129 -0.106 **Reflect 0.** 089 **<0.001** C9 **0.** 752 **-0.** 020 **0.** 098 0.084 **Reflect 0.** 087 **<0.001** D1 **0.** 114 **0.** 882 **0.** 047 -0.192 **Reflect 0.** 084 **<0.001** D2 **-0.** 098 **0.** 886 **-0.** 091 0.196 **Reflect 0.** 084 **<0.001** D3 **0.** 089 **0.** 946 **-0.** 082 -0.198 **Reflect 0.** 082 **<0.001** D4 **-0.** 027 **0.** 901 **0.** 097 -0.101 **Reflect 0.** 084 **<0.001** D5 **-0.** 086 **0.** 866 **0.** 034 0.317 **Reflect 0.** 084 **<0.001** I1 **-0.** 058 **-0.** 120 **0.** 846 0.083 **Reflect 0.** 085 **<0.001** I2 **-0.**

070 -0.280 0.798 0.000 Reflect 0.086 <0.001 I3 0.114 0.093 0.803 0.022 Reflect 0.086 <0.001 I4 0.015 0.288 0.866 -0.102 Reflect 0.084 <0.001 P1 0.182 -0.112 0.048 0.803 Reflect 0.086 <0.001 P2 -0.111 -0.135 -0.124 0.749 Reflect 0.087 <0.001 P3 0.014 0.232 -0.495 0.642 Reflect 0.090 <0.001 P4 0.035 -0.001 0.056 0.726 Reflect 0.088 <0.001 P5 0.275 0.287 0.138 0.727 Reflect 0.088 <0.001 P8 -0.454 -0.033 -0.071 0.644 Reflect 0.090 <0.001 P9 -0.007 -0.193 0.372 0.746 Reflect 0.087 <0.001 Source: Result of if WarpPLS data (2016) 4.1. Determining the

3**Measurement Model** or **Outer Model To determine the**

model, the calculationused is discriminant validity, covergent validity and reliability.This is intended

3**to determine the validity and reliability of the indicators** used in **the**

study.Measurementisconducted to measure the validity of the latent variables.The following describes the results of validity test using Warp-PLS. Table 2 Validity Test Results Testing Parameter Value Rule of Thumb Conclusion Validity CPMS DJ IJ MP 0.570 >0.50 0.804 >0.50 0.687 >0.50 0.521 >0.50 Valid Valid Valid Valid Source: Result of if WarpPLS data (2016) The test validity of a construct can be known from the value of AVE; if the value of AVE> 0.5, the model has good convergence validity.The results of data processingabove shows the value of AVE is above 0.5 which means that the data used has already hadgood convergence validity. The reliability test isused to measure whether the instrument is an indicator variables or constructs. The following illustrates the reliability test results using Warp-PLS. The results of data processing above showthat Cronbach's alpha and Composite realiability valuesareabove 0.70.Itcan be concluded that the construct has a high reliability or reliable. Table 2 Reliability Test Results Testing Parameter Crombach's Composite reliability Rule of Reliability alpha coefficients Thumb CPMS 0.873 0.937 >0.70 DJ 0.937 0.953 >0.70 IJ 0.848 0.89 8 >0.70 MP 0.845 0.883 >0.70 Source: Result of if WarpPLS data (2016) Conclusion Reliable Reliable Reliable Reliable 4.2. Testing

3**Structural Model** or **Inner Model** Inner **model** testing **was** done **to** see **the**

relationship between latent variables. Structural models were evaluated using the R-square for dependent constructs.The higher the R square value the betterit isin predicting the outcome model. The data processing obtained DJ R- square = 0.146, 0.180 and IJ = MP = 0.633. From these results, it can be concluded that the model is good. Hypothesis testing results can be seen from the results of Path Coefficient as illustrated in table 3. Table 3 Path Coefficient Results CPMS DJ IJ MP DJ 0.382 IJ 0.425 MP 0.363 0.346 0.245 The results of data processing above can be entered into a research model that can be seen in Figure 1 below: Figure 1 Research Framework 5. HYPOTHESIS DISCUSSION Hypothesis 1: CPMS has positive influenceonMP Test results show that CPMS has an effect of 0.363 at ρ <0.001.The results of these tests produced a positive and significant value, which means that hypothesis 1 is accepted and supported. The findings of this study are consistent with the findings of a study conducted by (5) and (1) stating that CPMS information can have a positive effect on improving managerial performance. This finding is expected to provide empirical evidence of the importance of CPMS information to improve managerial performance as it will affect policy in decision making. This result is not in line with research conducted by (14) which states that CPM is not related to the MP. Hypothesis 2: CPMS has a positive effect on DJ The result shows the influence of CPMS on DJ is 0,382 ρ <0.001 which means thatCPMS has positive effect on DJ showing that hypothesis 2 is accepted. This hypothesis is in line with (1) study which states that the information obtained from CMPS will affect DJ, because it is associated with the determination of the amount of acceptance to be received by subordinates. Hypothesis 3: DJ has positive effect onMP The result shows the influence of DJ onMP is 0,346 ρ <0.001 which means that DJ hasinfluence onMP equal to 35%.The results of these tests produced a positive and significant value, which means that hypothesis 1 is accepted and supported. The results of this study are in line with research conducted by (1) which states that distributed justice can be perceived and will improve individual performance. This finding also supports the results of (27) study which states that distributive justice will improve managerial performance. Hypothesis 4: CPMS positively affects IJ The result shows the influence of CPMS on IJ is equal to 0,425 ρ <0.001 which means to have positive and significant influence equal to 43%, so hypothesis 4 can be accepted. This finding is in line with research findings(25)which states that CPMS will affect the interaction relationship between subordinates and superiors and vice versa. The results of this empirical evidence can provide information and feedback needed by managers. Hypothesis 5: IJ has a positive effect on PM The result of data processing shows influence of IJ with PM is equal to 0,245 ρ <0.001 which means tohave positive and significant influence equal to 25%, so hypothesis 5 can be accepted. This illustrates that IJ can increase MP because the information generated from IJ can have a positive effect on manager behavior so as to improve managerial performance. This finding is consistent (9)findings regarding information upgrades with interactional occurrence in order to improve managerial performance. 6. CONCLUSIONS AND RECOMMENDATIONS From the above discussion,some conclusion scan be drawn, among others: 1. CPMS have a significant direct relationship to MP, DJ, IJ. 2. DJ and IJ areable to mediate the influence of CPMS and MP.In other words, the implementation of distributive and interactional justice will be able to encourage the creations of improved implementation of CPMS better so that relations and cooperation among subordinates, superiors with subordinates will further improve.Therefore, it will result to the improvement of managerial performance. This study has several limitations, among others: firstly, the sample used is a large Indonesian manufacturing company so it takes a long time to be able to collect the questionnaire. It is because the managers have a very busy job so there waslittle time to respond to the questionnaire or they did not want to respond to the questionnaire. Second, managers know best how well they work, but performance evaluations on the basis of self- assessment conducted in this study may be biased. REFERENCES [1] Burney, L. HCA, S.K W. A path model examining the relations among strategic performance measurement system characteristics, organizational justice, and extra- and in role performance. Accounting, Organizations and Society 34 (3/4), 305–321. 2009, 34 pp. 305-21. [2] Bellavanca, Landri F, Shields. procedural justice in

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The Effect of the Comprehensive Performance Measurement System of Managerial Performance: Distributive and Interactional Justice as the Mediators Susiana Susiana, Imam Ghozali, Fuad Fuad and Zulaikha Zulaikha editor@iaeme.com http://www.iaeme.com/IJCIET/index.asp 335 editor@iaeme.com http://www.iaeme.com/IJCIET/index.asp 336 editor@iaeme.com http://www.iaeme.com/IJCIET/index.asp 337 editor@iaeme.com http://www.iaeme.com/IJCIET/index.asp 338 editor@iaeme.com http://www.iaeme.com/IJCIET/index.asp 339 editor@iaeme.com http://www.iaeme.com/IJCIET/index.asp 340 editor@iaeme.com http://www.iaeme.com/IJCIET/index.asp 341 editor@iaeme.com http://www.iaeme.com/IJCIET/index.asp 342 editor@iaeme.com

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ACCOUNTABILITY AND FRAUD TYPE EFFECTS ON FRAUD DETECTION RESPONSIBILITY

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ABSTRACT

Based on the triangle model of responsibility (Schlerker 1994), this study examines the effects of fraud type and accountability on internal auditor perceived responsibility for fraud detection. The 3x2 between subject experimental design was conducted to address the research questions. The fraud type variable was manipulated at three levels namely fraudulent financial reporting (FFR), misappropriation of assets (MoA) and corruption (CRR and the accountability was manipulated as accountable (ACC) and anonymous (ANN). The participants of experiment consits of 92 internal auditors. Data analysis conducted used one-way anova and independent sample t-test.The results show that there are no significant differences for internal auditors to detect fraud among the three types of fraud. Other results show that the accountable internal auditors demonstrate a higher perceived responsibility in detecting fraud than anonymous. The implication of this finding suggests that government agencies might provide clearly guidances and references to detecting fraud in the government agencies area. Pertaining to the role of accountability pressure, review of the auditor's performance is required in order for the internal auditors to have greater responsibility and effort in detecting fraud.

Key words: Fraud Type; Accountability; Responsibility; Triangle Model of Responsibility.

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1. INTRODUCTION

Indonesia is the 20th ranked countries and territories of the most corrupt in the public sector, according to data reported by Corruption Perception Index (CPI) in 2013. Another form of fraud cases related to the procurement of goods and services. Lack of responsibility and ability of the Government Internal Supervisory Apparatus (GISA) or Aparat Pengawas Intern Pemerintah (APIP) in detecting fraud is one of root causes of that condition. Indonesian Government Internal Auditors Association (IGIAA) or Asosiasi Auditor Internal Pemerintah Indonesia (AAIPI) reported that 94 percent of APIP is not able to detect fraud. However, Government Regulation No. 79 of 2005 stated that the Government Internal Supervisory Apparatus (APIP) has duty to control the government affairs or considered as an internal auditor in accordance with its functions and authority (Presiden Republik Indonesia 2005). This study intends to develop these issues by examining that matters relating to the responsibility of internal auditors to detect fraud in Indonesian government.

Internal audit standards do not prescribe different detection responsibilities for fraudulent financial reporting (FFR), misappropriation of assets (MoA), and corruption (CRR) that have a direct and material effect on the financial statements. However, the research literature provided evidence and suggested that perceived responsibility of professional for fraud detection differ across fraud types (Dezoort and Harrison 2008, ACFE 2008, KPMG 2003 and 2006).

In this study, the accountability refers to concept of accountability of the social contingency model. The concept suggests that accountability pressures can stimulate politically motivated needs to sustain the positives of constituents important evaluations (Tetlock 1992). In this case, when a government internal auditor (APIP) has no high responsibility for detecting fraud, their accountability will be questionable by the public.

Several studies have shown the role of accountability to affect the auditor performance (Asare et al., 2000; Tan&Kao 1999; Cloyd 1997; Koonce et al., 1995; Tan 1995; Ashton 1990), affects the effects of dilution and audit evidence (Glover 1997; Hoffman&Patton 1997 and Tan 1995) and have influenced opinion and judgment audit (Kennedy 1993; Ashton 1992; Johson&Kaplan 1991, Buchman et al. 1996 and Lerner&Tetlock 1999). Dezoort and Harrison (2008) study showed that accountability (ACC) and anonymous (ANN) influenced perceived responsibility in detecting fraud.

The finding of this study shows that there are no significant differences for internal auditors to detect fraud among the three types of fraud. Moreover, there are significant differences for internal auditors in detecting fraud between ACC and ANN internal auditor accountability. ANN auditors have higher degree of perceived responsibility for detecting fraud than ANN auditors

2. LITERATURE REVIEWS

2.1. Internal Auditors' Standards Related to Fraud

International Standard IIA (*The Institute of Internal Auditors'*) for the Professional Practice of Internal Auditing (Standards) provides specific authoritative guidance for internal auditors in fraud field. As stated by Standard 1210.A2 that internal auditors should have sufficient

knowledge to evaluate fraud risks to manage organization. However, it can not be predicted how such skill sets a person with the responsibility to detect and investigate fraud. The internal audit standards explain that there are pressures of various parties to improve fraud standards for internal auditors.

Furthermore, the risk management standard (2120.A2) states that the function of internal auditor is to evaluate the activity of potential fraud and how the organization manages fraud risk. The standard is clearly connected to the internal audit function of fraud risk management. However, these standards do not directly talk about the responsibilities of internal auditors to detect fraud. Furthermore, literature showed insufficient evidence of the perceived responsibilities of internal auditors to detect fraud and how such perceptions affect performance of fraud.

According to the Indonesian Government Internal Audit Standards (Asosiasi Auditor Intern Pemerintah Indonesia (AAIPI) 2014), auditor is a position that has scope, duties, responsibilities, and authority to conduct internal audit in government agencies, organizations and/or other parties in a state in accordance with the law's invitation, which is occupied by civil servants with rights and obligations granted by the competent authority. Based on description of the implementation of the standards, we can conclude that auditors should have sufficient competence to perform the potential fraud detection. However, from the details of the Indonesian Government Internal Audit Standards, there is no rule which asserts that the auditor is obliged directly to conduct fraud detection in government agencies as an auditee. The extant literatures have lacks in research evidence for evaluating the internal auditors' perceived responsibility on fraud detection and how this sense of responsibility affects fraud-related performance.

By default, there are no binding rules for the internal auditors to have duties and responsibility to detect and investigate the occurrence of fraud (Standard 1210.A2, IIA International Standards for the Professional Practice of Internal Auditing). Standard of internal audit suggests that the existence of professional responsibility for internal auditors to detect fraud that intends to create a sense of responsibility the auditor. However, not much is known about the extent to which internal auditors perceive a responsibility to detect fraud or factors underlying the responsibility for what they feel (DeZoort&Harrison, 2008).

2.2. The Triangle Model of Responsibility

Schlenker's triangle model (Schlenker 1997) identified several reasons that people use to avoid responsibility after failure: that one has no control in situation, liability is not clear, and it is not really one's duties. From this perspective, we can assume that there is a negative relationship between making excuses and take responsibility. The triangle models of responsibility considers how people make excuses, so as to avoid taking responsibility for personal failure. In a sense, the model considers the ways people behave in "*in bad faith*" dignity and a sense of personal responsibility by shifting the mistakes of others. The triangle is a model of responsibility proposed by Schlenker and colleagues (Schlenker *et al.* 1994; 2001), defined as a statement of reasons or attributions that allows one to "*minimize liability personal to an event*" (Schlenker *et al*., 1994, p. 637), both for theirself and with others.Thus, making reason is partly an emotional control tool and as an impression-management tool (Doherty and Schlenker, 1995, Schlenker et al., 1994). The triangle model illustrates three important aspects of the responsibilities include: prescription (ie, what should be done), the identity (ie, sense of self), and the situation or event (that is relevant to the prescription).

Figure 1 shows a model of responsibility Schlenker known as the *Triangle Models of Responsibility.*

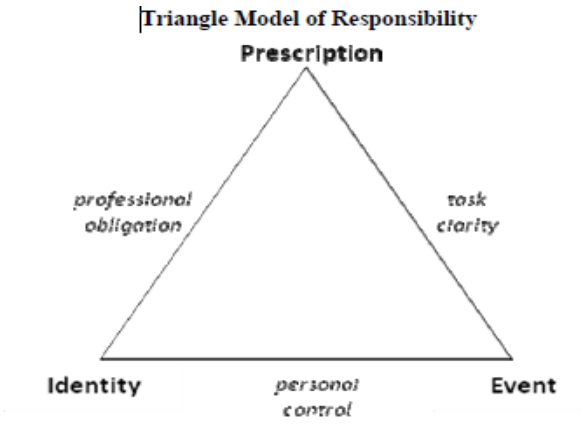

Figure 1 The Triangle Model of Responsibility (Schlenker, 1994)

Schlenker (1994) in Figure 1 on the triangle model of responsibility showed that the prescription-event (task clarity) link is considered weaker when the prescription is ambiguous, conflicting, difficult to prioritize, or questionable in terms of relevance to the event. Otherwise, the link will be stronger to the extent that the prescription are specified in advance, pertinent to the situation, not subject to alternative interpretations, and not in conflict with other prescriptions that might be applied in the situation. The prescription-identity (professional obligation) link is weaker when the prescription is ambiguous, unclear, or conflicting. In contrast the link will be stronger to the extent that prescriptions apply unambiguously to the individual. The identity-event (personal control) link is weaker when an individual's will act is diminished because action consequences are unforeseeable, accidental, or influenced by uncontrollable factors. However, this link will be stronger when an individual intends to produce specific consequences and had ability and freedom.

3. HYPOTHESES

3.1. The Impact of Fraud Type on Perceived Responsibility

According to internal audit standards, there is no difference perceived responsibility in detection fraud for FFR, MoA, and CRR frauds. Nevertheless, several previous studies have shown different results. DeZoort&Harrison (2008) and ACFE (2008) found that external auditors perceive more responsibility for detecting FFR than they do for MoA and CRR. Other studies have shown different results that internal auditors are more familar and accept higher responsibilities in detecting MoA than FFR and CRR (KPMG 2003, 2006). The inconsistency of the research results motivates the researcher to examine whether the perceived responsibility of the internal government auditor to detect fraud is different among the three types of fraud.

Accordingly, we questioned whether internal auditors' perceived responsibility for detecting fraud would differ across fraud type. This leads to the following hypotheses:

H1 : Perceived responsibility of internal auditors' in detecting fraud does not differ among fraudulent financial reporting, missappropriation of assets and corruption.

3.2. The Impact of Accountability on Perceived Responsibility

Schlenker (1997) defined accountability as accountability to audiences to do something in accordance with established standards by fulfilling obligations, duties, expectations, and other costs. Schlenker&Leary (1982) discussed social anxieties created when accountability pressures occur. Accountability concepts use Carver's (1979) model of "self-attention" in which an increasing concerns the fulfillment of a person's standard accomplishments.

Nevertheless, Tetlock (1992) proposed a model of social contingency that suggested accountability pressures can stimulate politically motivated needs to sustain the positives of constituents critical evaluative.

The Triangle Model of Responsibility suggests that accountability and responsibility are related but in different constructs. Schlenker (1997, 250) stated that responsibility is not identical with accountability, in fact, that responsibility is the result of accountability. This suggests that accountability is a form of pressure on internal auditors by others (eg senior management, audit committees, internal audit standards and others), and the perceived responsibility is an internal response of internal auditors to external pressures.

Several studies have shown the role of accountability to affect the performance of auditors on testing strategies (Asare et al., 2000), task complexity (Tan&Kao 1999), justifications of audit-planning decisions (Koonce et al. 1995), memory for audit Evidence and judgment (Tan 1995) and accounting decision settings (Ashton 1990). Accountability affects the effects of dilution (Hoffman&Patton 1997). Accountability affects opinion (Johnson&Kaplan 1991) and judgment audit (Kennedy 1993). Accountability effects on a social judgments and choices (Buchman et al. 1996; Lerner&Tetlock 1999). Study of Dezoort&Harrison (2008) showed that accountability and anonymous influence perceived responsibility and brainstorming in detecting fraud. Thus, accountable auditors have higher perceived responsibility than auditors who do not get accountability. This indicates that the pressure of accountability increases the individual responsibility in detecting fraud.

Based on this framework, this research builds the following two hypotheses:

H2 : Accountable auditors have degree of perceived responsibility for detecting fraud higher than anonymous auditors.

4. RESEARCH METHOD

4.1. Subject

One hundred and two internal auditors in Indonesia participated in the experiment. We collected data for this project during visited education and training functional Internal auditor Indonesian government. Subjects were assigned randomly to experimental conditions. Participation was voluntary. Two consecutive experimental sessions were held. Subjects had no opportunity for communications between experimental sessions. An approximately equal number of subjects took part in each of the experimental sessions. Total sample that can be analyzed in this research is 92 (ninety two) research samples or about 90% (ninety percent). There are 10 data can not be processed because respondents do not fill experimental instruction completely.

4.2. Research Design

The experiment applied a 3x2 between-subject design. The independent variable was level of fraud type and cognitive style. We manipulated three level fraud types as *FFR, MoA and CRR* and accountability was manipulated as ACC and ANN.

4.3. Procedures Experimental Task

All experimental tasks can be completed in approximately forty minutes. The task that participants must perform is the first time participants are asked to fill in their identities as internal auditors at the government agencies in which they work. The questions include name, age, gender, education, workplace agency, job title, length of service and amount of audit experience. In addition, participants were also asked to select the accountability pressure provided. Second, participants should do to understand the information about the government

agency and the fraud content that occurs therein. There are three types of fraud to be tested (FFR, MoA, CRR) in which participants are presented only one type of fraud for detection. The participants were then asked to answer questions related to auditor's perceived responsibility based on three elements of triangle model of responsibility from Schlenker (1994). In the last session a question was asked for manipulation checks to ascertain whether participants understood the given experiment assignment scenario.

4.4. Research Scenario

All three fraud types describes a current period of fraud in an area where the participants were conducting internal audit work. The FFR scheme, the head of health department has included third party health fees retribution worth 200 million in the annual financial statements. This fraud occurs because he has been unable to collect third party health fees for two years. The MoA scheme describes a situation where the head of health office has committed theft of cash by making fake purchases of pharmacy. He uses fake documents of certain pharmaceutical companies to place orders and bills on purchasing of unreal pharmacy. The CRR scheme illustrates that he has a health equipment procurement program by nepotism in selecting a supplier company and doing project value engineering. Participants are informed that the head of the health office is cheating by acting alone (not colluding) and the cheating is unknown to others.

4.5. Measures

Perceived responsibility to detect fraud as measured by six questions related to the triangle model of responsibility links. Specifically, two questions related to the prescription-identity (professional obligation) link, two questions related to the prescription-event (task clarity) link, and two questions related to the identity-event (personal control) link. The questions were measured using a 100 point scale (Schlenker et al. 1994). Accountability variable is conditioned on two levels: accountable and anonymous. Accountable participants are participants who respond to reviews by providing their personal identity either through their name or email address. While anonymous participants do not provide personal information and have no attempt to make contact with reviewers for their responses. The accountability pressure shown the response of personal information is considered to be the pressure placed by others such as senior management, audit committees, internal audit standards and others.

5. RESULTS

5.1. Manipulations Checks

Table 1 shows that the participants found that the research scenario is realistic (mean = 82.15 on a 100-point scale anchored “Very unrealistic” and “Very realistic”) and understandable (mean = 67.55 on a 100-point scale anchored “Very difficult to understand” and “Very easy to understand”). The participants also found that the fraud cases is material (mean = 74.70 on a 100-point scale anchored “Very immaterial” and “Very material”). Participans have likelihood of detection (mean = 73.80 on a 100-point scale anchored “no chance of detection” and “absolutely would”). Participans are willing to change of responsibility (mean = 74.90 on a 100-point scale anchored “far less responsibility” and “far more responsibility”).

Table 1 Manipulation Checks

	Mean	*Std. Deviation*
Materiality	74.70	2.030
Understandable	67.55	2.284
Realistic	82.15	1.671
Likelihood of Detection	73.80	1.932
Change of Responsibility	74.90	1.486

5.2. Descriptive Statistics

Table 2 presents descriptive statistics perceived responsibility based on fraud type scenarios and accountability pressures.

Tabel 2 Descriptive Statistic

	FFR	**MoA**	**Crr**	**ACC**	**ANN**
N	29	29	34	43	49
Mean	75.24	81,69	78,68	81,84	75,65
Median	80.00	83.00	83.00	83.00	78.00
Variance	214.404	160.007	245.862	153.187	247.731
Std. Deviation	14.643	12.649	15.680	12.377	15.739
Minimum	45	52	30	45	30
Maximum	95	100	100	100	100
Range	50	48	70	55	70
Interquartile Range	26	18	17	17	28
Skewness	-.524	-.557	-1.265	-.953	-.703
Kurtosis	-.923	-.337	1.773	1.054	-.010

Note: FFR, fraudulent financial reporting; MoA, misappropriation of assets; Crr, corruption; ACC, accountable; ANN, anonymous.

Table 2 presents mean and standard deviation of participants who were given fraudulent financial reporting (mean=75.24; std.dev=14.643), misappropriation of assets (mean=81.69; std.dev=12.649) and corruption (mean=78.68; std.dev=15.680) scenarios. Descriptive statistic perceived responsibility fraud detection for accountability pressure shows that mean of accountable and annonymous participants is 81.84 and 75.65 with std. Dev 12.377 and 15.739.

5.3. Tests of Hypotheses

Hypothesis one (H1) states that the responsibility of the internal auditor's perceived responsibility in detecting fraud does not differ between fraudulent financial reporting, misappropriation of assets and corruption. One way anova is used to test hypothesis 1. Panel A of table 3 presents one way anova test result indicates that the value of F on test of between subjects is 1.445 with a probability significance of 0.241. A probability value above 0.05 indicates no significant difference in average between the three test groups. Thus it can be concluded that the average perceived responsibility for detecting fraud among groups of three types of fraud does not differ significantly. It can be concluded that the internal auditor's perceived responsibility in detecting fraud does not differ between fraudulent financial reporting, misappropriation of assets and corruption. Adjusted R Squared value of 0.010 indicates that variability of perceived responsibility for detecting fraud can only be explained by variability of fraud type difference of 1%.

Table 3 Result of Hypotheses Test

Panel A. Test Results of One-way anova

Fraud Type	Levene Tests		Test of Between Subjects	
	F	Sig	F	Sig
Fraudulent Financial Reporting Missappropriation of Assets Corruption	0,437	0,674*	1,445	0,241*
R Squared = ,031 (Adjusted R Squared = ,010)				

*significant at the .05 level

Panel B. The results of the Independent Sample T-test

Accountability	Levene Test		Equal Variance Assumed	
	F	*Sig*	*T*	*Sig*
Accountable *Annonymous*	*3,858*	*0,053*	*2,074*	*0,041*

*significant at the .05 level

Panel B of table 3 shows that F arithmetic levene test show that probability significance of 0.053 (F=3.858, p >.05), it can be concluded that both groups have the same variance. T-test different test results show that probability significance of 0.041 (t= 2.074, p < .05). That indicates significant mean difference between the two test groups. Thus it can be concluded that the average perceived of responsibility for detecting fraud between accountable and annonymous groups differed significantly. Hypothesis two (H2) states that internal auditors that given accountability pressure have degree of perceived responsibility of detecting fraud higher than auditors without accountability pressure was supported.

5.4. Additional Analisys

To assess the relationship between the three responsibility points based on the theory of triangle model of responsibility (Schlencker 1994), it uses six question items. Two questions relate to the relationship of prescription-identity (professional obligation), two questions relate to the prescription-event relationship (task clarity) and two questions relate to the identity-event relationship (personal control). The questions are measured using a 100-point scale. Table 5 presents the average perceived responsibility for each question based on a fraud type scenario.

Table 5 Mean of Perceived Responsibility Result

TMoR Link	FFR	MoA	Crr	ACC	ANN
PO #1	80,69	84,83	80,29	86,05	78,12
PO #2	76,90	90,34	84,12	87,44	82,80
PO Mean	78,80	87,59	82,21	86,75	80,46
TC #1	75,86	79,31	78,82	81,16	75,42
TC #2	70,34	78,28	77,65	78,84	72,60
TC Mean	73,10	78,79	78,24	80,00	74,01
PC #1	73,79	76,90	75,00	78,37	72,50
PC #2	72,50	80,69	76,18	80,71	72,80
TC Mean	73,15	78,79	75,59	79,54	72,65

Where:

PO#1 : Professional obligation (prescription-identity) link is measured by asking “How relevant is detecting this fraud to your job?”

PO#2 : Professional obligation (prescription-identity) link is measured by asking “How obligated are you to detect this fraud?”

TC#1 : Task Clarity (prescription-event) link is measured by asking “How clear is your authoritative guidance for detecting this fraud?”

TC#2 : Task Clarity (prescription-event) link is measured by asking “How informed are you about procedures you should follow to detect this fraud?”

PC#1 : Personal control (identity-event) link is measured by asking “How much control do you have as an auditor over your ability to detect this fraud?”

PC#2 : Personal control (identity-event) link is measured by asking “How much contribution do you believe you can make to detection this fraud?”

The question items on "PO#1 and PO#2" are related to the professional obligation (prescription-identity) link. The question on "PO#1 is measured by asking "*how relevant is detecting this fraud to your work?*". The question on "PO#2" is measured by asking "*how far is your obligation to detect the fraud?*". In the types of fraud fraudulent financial reporting, missappropriation of assets and corruption, the average answer to question PO#1 is 80.69, 84.83 and 80.29 respectively. While, mean answer to question of PO#2 is 76.90, 90.34 and 84.12 respectively. This result shows that perceived responsibility of detecting fraud based on the element of professional obligation indicates that the reason of relevance is higher than the reason of detecting obligation to the internal auditor of Indonesian government for fraudulent financial reporting. The reason of relevance is lower than the reason of detecting obligation to the internal auditor of Indonesian government for missapropriation of assets and corruption.

The question items on "TC#1 and TC#2" are associated with the task clarity (prescription-event) link. The question on "TC#1" is measured by asking "*how clear is your authorization guide to detecting the fraud*?". The question on "TC # 2" is measured by asking "*How did you get information about the procedure to be followed to detect the fraud*?". In the types of fraud fraudulent financial reporting, missappropriation of assets and corruption the average answer to TC#1 question is 75.86, 79.31 and 78.82. While, mean answer to the question of TC#2 is 70.34, 78.28 and 77.65. Thus this result shows that the perceived responsibility for detecting fraud based on the task clarity element indicates that the reason for "authorization" is higher than the reason for "information" in detecting fraud to the internal auditor of the Indonesian government for fraudulent financial reporting, missappropriation of assets and corruption.

The question items on "PC#1 and PC#2" are related to the personal control (identity-event) link. The question on "PC#1" is measured by asking "*how much control do you have as an internal auditor for your ability to detect the fraud*?". The question on "PC#2" is measured by asking "*how many contributions can you provide in detecting the fraud*?". In the types of fraud fraudulent financial reporting, missappropriation of assets and corruption the average answer to PC#1 questions is 73.79, 76.90 and 75.00 respectively. While, mean answer to the question of PC#2 is 72.50, 80.69 and 76.18. Thus this result shows that the perceived responsibility for detecting fraud based on personal control elements indicatesthat the reason for "control" is higher than the reason for "contribution" in detecting fraud to the internal auditor of Indonesian government for fraudulent financial reporting. The reason for control is lower than the reason of contribution in detecting fraud to the internal auditor of Indonesian government for missapropriation of assets and corruption.

At accountable and annonymous accountability pressures, the average answer to the PO#1 question is 86.05 and 78.12,while, 87.44 and 82.80 for PO#2. Thus, this result shows that the

perceived responsibility of detecting fraud based on the element of professional obligation indicates that the element of relevance is lower than the obligation to detect fraud. Mean answer to TC#1 question is 81.16 and 75.42, the average answer to TC#2 question is 78.84 and 72.60. Thus this result shows that the perceived responsibility for detecting fraud based on task clarity element indicates that the reason for "authorization" is higher than "information" in detecting fraud. The average answer to PC#1 questions is 78.73 and 72.50, whereas the average answer to PC#2 questions is 80.71 and 72.80. Thus, this result shows that the perceived responsibility of detecting fraud based on personal control elements indicates that the reason for "control" is lower than the reason of "contribution" in detecting fraud to the internal auditor of Indonesian government.

6. DISCUSSION

There are several findings in this study. First, the average perceived responsibility of internal auditor in detecting fraud does not differ significantly between FFR, MoA and CRR. This result differs from the results of research by Dezoort&Harrison (2008) and ACFE (2008) that indicated external auditors received higher responsibilities in detecting FFR than MoA and CRR. The results of this study also differ from other research results which show that internal auditors are more familar in detecting MoA than FFR and CRR (ACFE 2008, KPMG 2003, 2006, DeZoort&Harrison 2008).

Based on the Triangle Model of Responsibility theory, fraud scenarios whether FFR, MoA and CRR, professional bond obligation elements are higher in explaining perceived responsibility than task clarity and personal control. In the fraud type scenario for both the FFR, MoA and CRR, the reasons for the relevance of the fraud case faced in the assignment do not differ significantly with the responsibility for detecting fraud. This suggests that the absence of a difference in perceived responsibility of detecting fraud among the three types of fraud is consistent with no difference in the reasons the auditor perceives that responsibility in his or her job.

In Triangle Model of Responsibility theory, the professional element of obligation is a combination of prescription and identity. The relationship refers to the extent to which certain prescriptions (Auditing Standards of Internal Auditors of the Government of Indonesia) are deemed applicable to the actor (auditor). Thus it can be concluded that the internal auditors of the Indonesian government feel clearly and firmly that to detect fraud is their responsibility. Although within the Indonesian Government's Internal Audit Standards (SAAIPI) there are no detailed articles on the responsibilities of government internal auditors in detecting fraud.

Third, the results of this study also finds that there is a difference in the average perceived responsibility for detecting fraud between groups of auditors who are under significant accountable and anonymous accountability. Perceived responsibility of the internal government auditor to detect fraud in the accountable group is higher than the anonymous group.

Based on the Triangle Model of Responsibility theory, for auditors who have accountable or annonal accountability pressures, the professional bonds element is higher in explaining perceived responsibility than task clarity and personal control. Moreover, for auditors with accountable or annonymous pressures, the reasons related to job relevance detect fraud in jobs are lower than for reasons related to direct responsibility in detecting fraud. Thus, the reasons related to the level of responsibility of the task in detecting fraud become more dominant than the relevance of the case at hand. Although these two reasons are not significantly different for the auditor in perceiving their responsibility in detecting fraud.

The results of this study are consistent with studies conducted by DeZoort&Harrison (2008) which showed that accountability affects perceived responsibility in detecting fraud.

The results of this study also support studies that examine the role of accountability for auditor performance. As Asare et al. (2000), Tan&Kao (1999), Cloyd (1997), Koonce et al. (1995), Tan (1995) and Ashon (1990) showed that accountability had an effect on the performance of the auditor .

The results of this study are expected to provide an empirical contribution to the theory of responsibility The Triangle Model of Responsibility (Schlenker 1997) which is a psychological theory that can confirm the perceived responsibility of the auditor's in detecting fraud. The Triangle Model of Responsibility places that perceived responsibilities of the internal government auditor as a direct function of the power of the three psychological relationships among the three formative elements of responsibility. Findings from the results of hypothesis testing one (H1) and hypothesis two (H2) prove that the determinant factor of a person to be responsible can be explained by professional elements of obligation, task clarity and personal control.

Government agencies/regulators should be able to provide clearly guidance and reference on the risks and ways of detecting various types of fraud cases faced by government agencies. Thus, although the auditor faces different types of fraud, it is expected that they still have high responsibility and optimal effort in detecting any types of fraud cases they have to deal with.

In addition, related to the role of accountability pressure, by review an auditor, internal auditor is expected to have more responsibility and high effort in detecting fraud. Such reviews may be from institutions such as BPKP (Finance and Development Supervisory Agency) or BPK (Audit Board of the Republic of Indonesia), AAIPI (Association of Indonesian Government Internal Auditors) or other authorized parties.

7. LIMITATIONS AND FUTURE RESEARCH

The results of this study have limitations on level of internal government auditors who tend to only be at level one. Thus the researcher can not draw conclusions thoroughly at all levels of government internal auditors in Indonesia. It is expected that in the future, researchers can then use data at all levels of auditor so that the overall conclusion can be obtained.

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